

Form **4549**
(December 2020)

Department of the Treasury-Internal Revenue Service

Report of Income Tax Examination Changes

Name and address of taxpayer

Alexander Smirnov

Taxpayer identification number

Return form number

1040

Person with whom
examination
changes were
discussed.Name and title
Alexander Smirnov**1. Adjustments to income**Period Ended
12/31/2020Period Ended
12/31/2021Period Ended
12/31/2022

a. Eliminate Schedule C Expenses	31,980.00	39,878.00	26,768.00
b. Eliminate Schedule C Gross Receipts	(40,000.00)	(40,000.00)	(50,000.00)
c. Unreported Income	1,350,000.00	500,000.00	300,000.00
d. SE AGI Adjustment	567.00		1,641.00
e. Qualified Business Income Deduction			1,728.00
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
o.			
p.			

2. Total adjustments	1,342,547.00	499,878.00	280,137.00
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3. Taxable income per return or as previously adjusted	0.00	0.00	6,913.00
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4. Corrected taxable income	1,337,600.00	487,450.00	287,050.00
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Tax method

TAX RATE

TAX RATE

TAX RATE

Filing status

Single

Single

Single

5. Tax (See attached schedule)	459,339.00	145,152.00	75,723.00
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6. Additional taxes/Alternative minimum tax			
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7. Corrected tax liability	459,339.00	145,152.00	75,723.00
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8. Less			
a.			
credits b.			
c.			
d.			

9. Balance (line 7 less lines 8a through 8d)	459,339.00	145,152.00	75,723.00
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10. Plus			
a.			
other b.			
taxes c.			
d.			

11. Total corrected tax liability (line 9 plus lines 10a through 10d)	459,339.00	145,152.00	75,723.00
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12. Total tax shown on return or as previously adjusted	1,133.00	0.00	4,136.00
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13. Adjustments to:			
a.			
b. Earned Income Credit	(538.00)	(19.00)	
c.			

14. Deficiency-Increase in tax or (overassessment-decrease in tax) (line 11 less line 12 adjusted by lines 13a through 13c)	458,744.00	145,171.00	71,587.00
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15. Adjustments to prepayment credits - increase (decrease)			
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16. Balance due or (overpayment) - (line 14 adjusted by line 15) (excluding interest and penalties)	458,744.00	145,171.00	71,587.00
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The Internal Revenue Service has agreements with state tax agencies under which information about federal tax, including increases or decreases, is exchanged with the states. If this change affects the amount of your state income tax, you should amend your state return by filing the necessary forms.

You may be subject to backup withholding if you underreport your interest, dividend, or patronage dividend income you earned and do not pay the required tax. The IRS may order backup withholding (withholding of a percentage of your dividend and/or interest payments) if the tax remains unpaid after it has been assessed and four notices have been issued to you over a 120-day period.

Name of taxpayer Alexander Smirnov	Taxpayer identification number [REDACTED]	Return form number 1040	
17. Penalties, additions to tax, and additional amounts -- IRC sections	Period Ended 12/31/2020	Period Ended 12/31/2021	Period Ended 12/31/2022
a.			
b.			
c.			
d.			
e.			
f.			
g.			
h.			
i.			
j.			
k.			
l.			
m.			
n.			
18. Total penalties, additions to tax, and additional amounts			
19. Summary of taxes, penalties and interest			
a. Balance due or (overpayment) taxes - (line 16, page 1)	458,744.00	145,171.00	71,587.00
b. Penalties and additions (line 18) - computed to 11/13/2024			
c. Interest** (IRC § 6601) - estimated and computed to 07/19/2023	0.00	0.00	0.00
d. Amount due or (refund) - (sum of lines a, b, and c)	458,744.00	145,171.00	71,587.00

**Interest, as provided by law, will be charged on any unpaid amount until it is paid in full.

Other information

Examiner's signature [REDACTED]	Employee ID [REDACTED]	Office TEGE:EO:FIU:7731	Date 11/13/2024
Consent to Assessment and Collection- I do not wish to exercise my appeal rights with the Internal Revenue Service or to contest in the United States Tax Court the findings in this report. Therefore, I give my consent to the immediate assessment and collection of any increase in tax and penalties, and accept any decrease in tax and penalties shown above, plus additional interest as provided by law. It is understood that this report is subject to acceptance by the Area Director, Area Manager, Specialty Tax Program Chief, or Director of Field Operations.			
Note: If a joint return was filed, BOTH taxpayers must sign			
Signature of taxpayer	Date	Signature of taxpayer	Date
By	Title		Date

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit
Name of taxpayer Alexander Smirnov	Tax Identification Number <i>(last 4 digits)</i> 5785	Year/Period ended

Taxes (Form 4549 series Line 5 or Form 5278 Line 11):

	2020	2021	2022
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Tax (regular tax before credits)	459,339.00	145,152.00	74,221.00
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Excess advance premium tax credit repayment			1,502.00
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Total Taxes:	459,339.00	145,152.00	75,723.00
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Other Taxes (Form 4549 series Line 10 or Form 5278 Line 17):

Name of Taxpayer: Alexander Smirnov		11/13/2024
Identification Number: XXXXXXXXXX	Total	25.20.00

2020 - Form 6251 - Alternative Minimum Tax Computation

1. If filing Schedule A, enter taxable income if greater than zero; otherwise, enter adjusted gross income less standard deduction and QBID	1,337,600.00
2. Total adjustment and preferences (excluding any NOL deduction)	12,400.00
3. Net operating loss deduction	0.00
4. Alternative tax net operating loss deduction	0.00
5. Alternative minimum taxable income (combine lines 1 thru 4)	1,350,000.00
6. Exemption amount	0.00
7. Subtract line 6 from line 5 (if zero or less, enter zero)	1,350,000.00
8. If capital gains are reported, use the amount from line 29 of the continuation page (If FEIT worksheet for AMT is used, enter amount from line 6 of that worksheet instead) All others, multiply line 7 by 28% and subtract \$ 3,958 from the result	374,042.00
9. Alternative minimum tax foreign tax credit	0.00
10. Tentative minimum tax (line 8 less line 9)	374,042.00
11. Regular tax less foreign tax credit plus excess advance premium tax credit repayment (if Schedule J was used to figure tax, use the refigured amount for line 16 of Form 1040 without using Schedule J)	459,339.00
12. Alternative minimum tax	0.00

Exemption Worksheet (line 6 above)

A. Exemption amount based on filing status	72,900.00
B. Alternative minimum taxable income	1,350,000.00
C. Enter amount based on filing status	518,400.00
D. Subtract line C from line B	831,600.00
E. Multiply line D by 25%	207,900.00
F. Subtract line E from line A (if zero or less, enter zero)	0.00

Name of Taxpayer: Alexander Smirnov	11/13/2024
Identification Number: [REDACTED]	Total 25.20.00

2020 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates

1. Amount from Form 6251 report, line 7 (If FEIT worksheet for AMT was used, enter amount from line 3 of that worksheet instead)	1,350,000.00
2. Amount from line 4 Qualified Dividends and Capital Gain Tax Worksheet or line 13 Schedule D Tax Worksheet (refigured for AMT)	0.00
3. Amount from Schedule D line 19 (refigured for AMT)	0.00
4. Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of the sum of line 2 and line 3 or Schedule D worksheet line 10 (refigured for AMT)	0.00
5. Smaller of line 1 or line 4	0.00
6. Subtract line 5 from line 1	1,350,000.00
7. Multiply line 6 by 28% and subtract \$ 3,958 from the result	374,042.00
8. Enter amount based on filing status	40,000.00
9. Amount from line 5 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 14 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	1,337,600.00
10. Subtract line 9 from line 8 (if zero or less, enter zero)	0.00
11. Smaller of line 1 or line 2	0.00
12. Smaller of line 10 or line 11; This amount is taxed at 0%.	0.00
13. Subtract line 12 from line 11	0.00
14. Enter amount based on filing status	441,450.00
15. Amount from line 10	0.00
16. Amount from line 5 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 19 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	1,337,600.00
17. Add lines 15 and 16	1,337,600.00
18. Subtract line 17 from line 14 (if zero or less, enter zero)	0.00
19. Smaller of line 13 or line 18	0.00
20. Multiply line 19 by 15%	0.00
21. Add lines 12 and 19	0.00
22. Subtract line 21 from line 11	0.00
23. Multiply line 22 by 20%	0.00
24. Add lines 6, 21, and 22	0.00
25. Subtract line 24 from line 1	0.00
26. Multiply line 25 by 25%	0.00
27. Total of lines 7, 20, 23, and 26	374,042.00
28. Multiply line 1 by 28% and subtract \$ 3,958 from the result	374,042.00
29. Smaller of line 27 or line 28. Enter here and on line 8 of Form 6251 report	374,042.00

Name of Taxpayer: Alexander Smirnov
Identification Number: [REDACTED]

Total 11/13/2024
25.20.00

HOW TO PAY YOUR TAXES

If you agree with the adjustments and balance due on Form 4549 – Income Tax Changes, please return a signed copy including pages 1 and 2. The enclosed report does not reflect any balance currently due on your account.

You have payment options for your tax liability. Please note that interest and applicable penalties will accrue until your balance is paid in full. Paying now will decrease or stop future interest charges and prevent assessment of failure to pay penalties.

Payment options include the following:

- Pay now by including a check or money order payable to the United States Treasury with your signed copy of Form 4549.
- Download the IRS2Go Mobile App and make a payment whenever you like from your mobile device. (Processing fees may apply.)
- If you can pay the full amount within 120 days, return the signed agreement now and submit the balance due when you receive the bill.

Additional payment options are available by visiting www.irs.gov/payments:

- Apply for a payment plan. (Fees may apply.) You may also apply by completing the section below, "Payment Plan Request."
- Pay online via a checking/savings account.
- Locate retail partners for cash payments. (Processing fees apply.)
- Pay by credit card. (Processing fees apply.)

Payment Plan Request

Submit your written request or check the box below and return this flyer with your signed agreement.

☐ I would like to pay \$ _____ per month. (Make your payments as large as possible to limit penalty and interest.)

I would like my payment to be due on the ____ of the month. (Please indicate a date between the 1st and 28th of the month.)

You will be charged a fee if your request is approved. DO NOT include the fee with this flyer. We will send you a bill for the fee when we approve your request.

Please provide a telephone number where we can contact you regarding your request.

Home: () _____

Work: () _____

Name of Taxpayer: Alexander Smirnov

11/13/2024

Identification Number: [REDACTED]

Total

25.20.00

2020 - Schedule EIC - Computation of Earned Income Credit

1. Investment income (if amount is greater than \$3,650, no credit is allowed)	0.00
2. Wages, salaries, tips, etc.	1,350,000.00
3. Taxable scholarship or fellowship grant	0.00
4. Amount paid to an inmate in a penal institution	0.00
5. Pension or annuity from nonqualified plan or 457 plan	0.00
6. Amount of any nontaxable combat pay received	0.00
7. Line 2 plus line 6 less the sum of lines 3, 4, and 5	1,350,000.00
8. Net profit or loss from self-employment less deductible part of SE tax	0.00
9. Earned income (sum of lines 7 and 8)	1,350,000.00
10. Credit allowed using the amount on line 9	0.00
11. Adjusted gross income	1,350,000.00
12. Credit allowed using the amount on line 11 (if applicable)	0.00
13. Earned income credit (smaller of lines 10 and 12, if applicable or zero if line 1 is greater than the yearly investment income limitation amount)	0.00

Name of Taxpayer:	Alexander Smirnov	11/13/2024
Identification Number:	[REDACTED]	Total 25.20.00

2020 - SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary
Alexander Smirnov 390-29-5785

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	137,700.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	137,700.00
12. Multiply the smaller of line 5 or 11 by 12.40%	0.00
13. Multiply line 5 by 2.90%	0.00
14. Self-employment tax (sum of lines 12 and 13)	0.00

Secondary

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	137,700.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	0.00
12. Multiply the smaller of line 5 or 11 by 12.40%	0.00
13. Multiply line 5 by 2.90%	0.00
14. Self-employment tax (sum of lines 12 and 13)	0.00

Name of Taxpayer: Alexander Smirnov
Identification Number: [REDACTED]

Total

11/13/2024
25.20.00

2020 - SCHEDULE SE - COMPUTATION OF MAXIMUM DEFERRAL OF SELF-EMPLOYMENT TAX

Primary

Alexander Smirnov

390-29-5785

- | | |
|---|------|
| 15. Enter the portion of self-employment income attributed to March 27, 2020 through December 31, 2020 | 0.00 |
| 16. Multiply line 15 if greater than zero by 92.35%, (if zero or less, enter amount from line 15) | 0.00 |
| 17. Enter the portion of farm optional method income and nonfarm optional method income attributed to March 27, 2020 through December 31, 2020. | 0.00 |
| 18. Combine lines 16 and 17. (if less than \$400, enter zero) | 0.00 |
| 19. Enter the portion of church employee income from W-2 attributed to March 27, 2020 through December 31, 2020 | 0.00 |
| 20. Multiply line 19 by 92.35%. (if less than \$100, enter zero) | 0.00 |
| 21. Add lines 18 and 20 | 0.00 |
| 22. Enter the smaller of line 11 or line 21 | 0.00 |
| 23. Maximum deferral of self-employment tax. Multiply line 22 by 6.20% | 0.00 |

Secondary

- | | |
|---|------|
| 15. Enter the portion of self-employment income attributed to March 27, 2020 through December 31, 2020 | 0.00 |
| 16. Multiply line 15 if greater than zero by 92.35%, (if zero or less, enter amount from line 15) | 0.00 |
| 17. Enter the portion of farm optional method income and nonfarm optional method income attributed to March 27, 2020 through December 31, 2020. | 0.00 |
| 18. Combine lines 16 and 17. (if less than \$400, enter zero) | 0.00 |
| 19. Enter the portion of church employee income from W-2 attributed to March 27, 2020 through December 31, 2020 | 0.00 |
| 20. Multiply line 19 by 92.35%. (if less than \$100, enter zero) | 0.00 |
| 21. Add lines 18 and 20 | 0.00 |
| 22. Enter the smaller of line 11 or line 21 | 0.00 |
| 23. Maximum deferral of self-employment tax. Multiply line 22 by 6.20% | 0.00 |

Name of Taxpayer: Alexander Smirnov

11/13/2024

Identification Number: [REDACTED]

Total

25.20.00

2021 - Form 6251 - Alternative Minimum Tax Computation

1. If filing Schedule A, enter taxable income if greater than zero; otherwise, enter adjusted gross income less standard deduction and QBID	487,450.00
2. Total adjustment and preferences (excluding any NOL deduction)	12,550.00
3. Net operating loss deduction	0.00
4. Alternative tax net operating loss deduction	0.00
5. Alternative minimum taxable income (combine lines 1 thru 4)	500,000.00
6. Exemption amount	73,600.00
7. Subtract line 6 from line 5 (if zero or less, enter zero)	426,400.00
8. If capital gains are reported, use the amount from line 29 of the continuation page (If FEIT worksheet for AMT is used, enter amount from line 6 of that worksheet instead) All others, multiply line 7 by 28% and subtract \$ 3,998 from the result	115,394.00
9. Alternative minimum tax foreign tax credit	0.00
10. Tentative minimum tax (line 8 less line 9)	115,394.00
11. Regular tax less foreign tax credit plus excess advance premium tax credit repayment (if Schedule J was used to figure tax, use the refigured amount for line 16 of Form 1040 without using Schedule J)	145,152.00
12. Alternative minimum tax	0.00

Exemption Worksheet (line 6 above)

A. Exemption amount based on filing status	73,600.00
B. Alternative minimum taxable income	500,000.00
C. Enter amount based on filing status	523,600.00
D. Subtract line C from line B	0.00
E. Multiply line D by 25%	0.00
F. Subtract line E from line A (if zero or less, enter zero)	73,600.00

Name of Taxpayer: Alexander Smirnov

11/13/2024

Identification Number: [REDACTED]

Total

25.20.00

2021 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates

1. Amount from Form 6251 report, line 7 (If FEIT worksheet for AMT was used, enter amount from line 3 of that worksheet instead)	426,400.00
2. Amount from line 4 Qualified Dividends and Capital Gain Tax Worksheet or line 13 Schedule D Tax Worksheet (refigured for AMT)	0.00
3. Amount from Schedule D line 19 (refigured for AMT)	0.00
4. Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of the sum of line 2 and line 3 or Schedule D worksheet line 10 (refigured for AMT)	0.00
5. Smaller of line 1 or line 4	0.00
6. Subtract line 5 from line 1	426,400.00
7. Multiply line 6 by 28% and subtract \$ 3,998 from the result	115,394.00
8. Enter amount based on filing status	40,400.00
9. Amount from line 5 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 14 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	487,450.00
10. Subtract line 9 from line 8 (if zero or less, enter zero)	0.00
11. Smaller of line 1 or line 2	0.00
12. Smaller of line 10 or line 11; This amount is taxed at 0%.	0.00
13. Subtract line 12 from line 11	0.00
14. Enter amount based on filing status	445,850.00
15. Amount from line 10	0.00
16. Amount from line 5 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 21 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	487,450.00
17. Add lines 15 and 16	487,450.00
18. Subtract line 17 from line 14 (if zero or less, enter zero)	0.00
19. Smaller of line 13 or line 18	0.00
20. Multiply line 19 by 15%	0.00
21. Add lines 12 and 19	0.00
22. Subtract line 21 from line 11	0.00
23. Multiply line 22 by 20%	0.00
24. Add lines 6, 21, and 22	0.00
25. Subtract line 24 from line 1	0.00
26. Multiply line 25 by 25%	0.00
27. Total of lines 7, 20, 23, and 26	115,394.00
28. Multiply line 1 by 28% and subtract \$ 3,998 from the result	115,394.00
29. Smaller of line 27 or line 28. Enter here and on line 8 of Form 6251 report	115,394.00

Name of Taxpayer: Alexander Smirnov
Identification Number: [REDACTED]

11/13/2024
Total 25.20.00

HOW TO PAY YOUR TAXES

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You have payment options for your tax liability. Please note that interest and applicable penalties will accrue until your balance is paid in full. Paying now will decrease or stop future interest charges and prevent assessment of failure to pay penalties.

Payment options include the following:

- Pay now by including a check or money order payable to the United States Treasury with your signed copy of Form 4549.
- Download the IRS2Go Mobile App and make a payment whenever you like from your mobile device. (Processing fees may apply.)
- If you can pay the full amount within 120 days, return the signed agreement now and submit the balance due when you receive the bill.

Additional payment options are available by visiting www.irs.gov/payments:

- Apply for a payment plan. (Fees may apply.) You may also apply by completing the section below, "Payment Plan Request."
- Pay online via a checking/savings account.
- Locate retail partners for cash payments. (Processing fees apply.)
- Pay by credit card. (Processing fees apply.)

Payment Plan Request

Submit your written request or check the box below and return this flyer with your signed agreement.

☐ I would like to pay \$ _____ per month. (Make your payments as large as possible to limit penalty and interest.)

I would like my payment to be due on the ____ of the month. (Please indicate a date between the 1st and 28th of the month.)

You will be charged a fee if your request is approved. DO NOT include the fee with this flyer. We will send you a bill for the fee when we approve your request.

Please provide a telephone number where we can contact you regarding your request.

Home: () _____

Work: () _____

Name of Taxpayer: Alexander Smirnov

11/13/2024

Identification Number: [REDACTED]

Total

25.20.00

2022 - Form 6251 - Alternative Minimum Tax Computation

1. If filing Schedule A, enter taxable income if greater than zero; otherwise, enter adjusted gross income less standard deduction and QBID	287,050.00
2. Total adjustment and preferences (excluding any NOL deduction)	12,950.00
3. Net operating loss deduction	0.00
4. Alternative tax net operating loss deduction	0.00
5. Alternative minimum taxable income (combine lines 1 thru 4)	300,000.00
6. Exemption amount	75,900.00
7. Subtract line 6 from line 5 (if zero or less, enter zero)	224,100.00
8. If capital gains are reported, use the amount from line 29 of the continuation page (If FEIT worksheet for AMT is used, enter amount from line 6 of that worksheet instead) All others, multiply line 7 by 28% and subtract \$ 4,122 from the result	58,626.00
9. Alternative minimum tax foreign tax credit	0.00
10. Tentative minimum tax (line 8 less line 9)	58,626.00
11. Regular tax less foreign tax credit plus excess advance premium tax credit repayment (if Schedule J was used to figure tax, use the refigured amount for line 16 of Form 1040 without using Schedule J)	75,723.00
12. Alternative minimum tax	0.00

Exemption Worksheet (line 6 above)

A. Exemption amount based on filing status	75,900.00
B. Alternative minimum taxable income	300,000.00
C. Enter amount based on filing status	539,900.00
D. Subtract line C from line B	0.00
E. Multiply line D by 25%	0.00
F. Subtract line E from line A (if zero or less, enter zero)	75,900.00

Name of Taxpayer: Alexander Smirnov

11/13/2024

Identification Number: [REDACTED]

Total

25.20.00

2022 - Form 6251 - Continuation, Tax Computation Using Maximum Capital Gain Rates

1. Amount from Form 6251 report, line 7 (If FEIT worksheet for AMT was used, enter amount from line 3 of that worksheet instead)	224,100.00
2. Amount from line 4 Qualified Dividends and Capital Gain Tax Worksheet or line 13 Schedule D Tax Worksheet (refigured for AMT)	0.00
3. Amount from Schedule D line 19 (refigured for AMT)	0.00
4. Amount from line 2 if no Schedule D worksheet; otherwise, the smaller of the sum of line 2 and line 3 or Schedule D worksheet line 10 (refigured for AMT)	0.00
5. Smaller of line 1 or line 4	0.00
6. Subtract line 5 from line 1	224,100.00
7. Multiply line 6 by 28% and subtract \$ 4,122 from the result	58,626.00
8. Enter amount based on filing status	41,675.00
9. Amount from line 5 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 14 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	287,050.00
10. Subtract line 9 from line 8 (if zero or less, enter zero)	0.00
11. Smaller of line 1 or line 2	0.00
12. Smaller of line 10 or line 11; This amount is taxed at 0%.	0.00
13. Subtract line 12 from line 11	0.00
14. Enter amount based on filing status	459,750.00
15. Amount from line 10	0.00
16. Amount from line 5 Qualified Dividends and Capital Gain Tax Worksheet or amount from line 21 Schedule D Tax Worksheet, whatever applies (as figured for regular tax). If neither worksheet applies, use taxable income (but not less than zero). If Form 2555 was filed, see instructions	287,050.00
17. Add lines 15 and 16	287,050.00
18. Subtract line 17 from line 14 (if zero or less, enter zero)	172,700.00
19. Smaller of line 13 or line 18	0.00
20. Multiply line 19 by 15%	0.00
21. Add lines 12 and 19	0.00
22. Subtract line 21 from line 11	0.00
23. Multiply line 22 by 20%	0.00
24. Add lines 6, 21, and 22	0.00
25. Subtract line 24 from line 1	0.00
26. Multiply line 25 by 25%	0.00
27. Total of lines 7, 20, 23, and 26	58,626.00
28. Multiply line 1 by 28% and subtract \$ 4,122 from the result	58,626.00
29. Smaller of line 27 or line 28. Enter here and on line 8 of Form 6251 report	58,626.00

Name of Taxpayer:	Alexander Smirnov	11/13/2024
Identification Number:		Total 25.20.00

2022 - Form 8962 - Premium Tax Credit

1. Tax family size 1
- 2a. Modified adjusted gross income 300,000.00
- 2b. Dependents' modified adjusted gross income 0.00
3. Household income (sum of lines 2a and 2b; no less than -0-) 300,000.00
4. Federal poverty line (FPL) **Other 48 States and DC** FPL amount **12,880.00** FPL amount times 4.0 **51,520.00**
5. Household income as a percentage of federal poverty line 401%
(If line 3 is greater than FPL amount times 4.0, enter 401% on line 5; otherwise, divide line 3 by FPL amount; do not round and enter only the first two numbers after the decimal point on line 5)
6. If married filing separately and no relief indicator is checked; enter 0.00 on line 7, skip columns A, B, C, D, and E of lines 11 thru 23
7. Applicable figure 0.0850
- 8a. Annual contribution for health care (multiply line 3 by line 7 and round to whole number) 25,500.00
- 8b. Monthly contribution for health care (divide line 8a by 12 and round to whole number) 2,125.00
9. Using shared policy or alternate calculation for marriage? **No**
10. Using annual or monthly calculation? **Annual**

Annual Calculation	A. Annual Premium Amount	B. Annual Premium SLCSP Amount	C. Annual Contribution (amount from line 8a)	D. Annual Maximum Premium Assistance (subtract C from B)	E. Annual Premium Tax Credit Allowed (smaller of A or D)	F. Annual Advance PTC
11.	1,617.00	1,488.00	25,500.00	0.00	0.00	1,502.00

Monthly Calculation	A. Monthly Premium Amount	B. Monthly Premium SLCSP Amount	C. Monthly Contribution (amount from line 8b or alternate calculation)	D. Monthly Maximum Premium Assistance (subtract C from B)	E. Monthly Premium Tax Credit Allowed (smaller of A or D)	F. Monthly Advance PTC
12. January						
13. February						
14. March						
15. April						
16. May						
17. June						
18. July						
19. August						
20. September						
21. October						
22. November						
23. December						
Total						

24. Total premium tax credit (amount from line 11E or sum of lines 12E thru 23E) 0.00
25. Advance payment of PTC (amount from line 11F or sum of lines 12F thru 23F) 1,502.00
26. Net premium tax credit (if line 24 is greater than line 25, subtract line 25 from line 24; if line 25 is greater than line 24, skip this line and go to line 27; if line 25 equals line 24, enter 0.00)
27. Excess advance payment of PTC (if line 25 is greater than line 24, subtract line 24 from line 25; otherwise, enter 0.00) 1,502.00
28. Repayment limitation (if line 5 is 400% or more, skip this line)
29. Excess advance premium tax credit repayment 1,502.00
(smaller of line 27 or line 28)(if line 28 is blank, enter amount from line 27)

Name of Taxpayer: Alexander Smirnov
Identification Number: [REDACTED]

Total

11/13/2024
25.20.00

HOW TO PAY YOUR TAXES

If you agree with the adjustments and balance due on Form 4549 – Income Tax Changes, please return a signed copy including pages 1 and 2. The enclosed report does not reflect any balance currently due on your account.

You have payment options for your tax liability. Please note that interest and applicable penalties will accrue until your balance is paid in full. Paying now will decrease or stop future interest charges and prevent assessment of failure to pay penalties.

Payment options include the following:

- Pay now by including a check or money order payable to the United States Treasury with your signed copy of Form 4549.
- Download the IRS2Go Mobile App and make a payment whenever you like from your mobile device. (Processing fees may apply.)
- If you can pay the full amount within 120 days, return the signed agreement now and submit the balance due when you receive the bill.

Additional payment options are available by visiting www.irs.gov/payments:

- Apply for a payment plan. (Fees may apply.) You may also apply by completing the section below, "Payment Plan Request."
- Pay online via a checking/savings account.
- Locate retail partners for cash payments. (Processing fees apply.)
- Pay by credit card. (Processing fees apply.)

Payment Plan Request

Submit your written request or check the box below and return this flyer with your signed agreement.

☐ I would like to pay \$ _____ per month. (Make your payments as large as possible to limit penalty and interest.)

I would like my payment to be due on the ____ of the month. (Please indicate a date between the 1st and 28th of the month.)

You will be charged a fee if your request is approved. DO NOT include the fee with this flyer. We will send you a bill for the fee when we approve your request.

Please provide a telephone number where we can contact you regarding your request.

Home: () _____

Work: () _____

Name of Taxpayer: Alexander Smirnov		11/13/2024
Identification Number: XXXXXXXXXX	Total	25.20.00

2022 - Qualified Business Income Deduction

1. Total qualified business income	0.00	
2. Qualified business net loss carryforward from prior year	0.00	
3. Total qualified business income before 20%. Combine lines 1 and 2. If zero or less, enter -0-	0.00	
4. Qualified business income component. Multiply line 3 by 20%		0.00
5. Qualified REIT and PTP income	0.00	
6. Qualified REIT and PTP net loss carryforward from prior year	0.00	
7. Total qualified REIT and PTP income before 20%. Combine lines 5 and 6. If zero or less, enter -0-	0.00	
8. Qualified REIT and PTP component. Multiply line 7 by 20%		0.00
9. Qualified business income deduction before income limitation. Add lines 4 and 8		0.00
10. Taxable income before qualified business income deduction	0.00	
11. Net capital gain	0.00	
12. Subtract line 11 from line 10. If zero or less, enter -0-	0.00	
13. Income limitation. Multiply line 12 by 20%		0.00
14. Qualified business income deduction. Enter smaller of line 9 or line 13	0.00	
15. DPAD under section 199A(g) allocated from an agricultural or horticultural cooperative	0.00	
16. Total qualified business income deduction. Add lines 14 and 15. If zero or less, enter -0-		0.00

Taxable income over threshold - recalculate as net adjustment or use net component adjustment

Married filing jointly: \$340,100

Married filing separately: \$170,050

All others: \$170,050

Name of Taxpayer:	Alexander Smirnov	11/13/2024
Identification Number:	XXXXXXXXXX	Total 25.20.00

2022 - SCHEDULE SE - COMPUTATION OF SELF-EMPLOYMENT TAX

Primary
Alexander Smirnov 390-29-5785

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	147,000.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	147,000.00
12. Multiply the smaller of line 5 or 11 by 12.40%	0.00
13. Multiply line 5 by 2.90%	0.00
14. Self-employment tax (sum of lines 12 and 13)	0.00

Secondary

1. Self-employment income	0.00
2. Multiply line 1 by 92.35%	0.00
3. Farm optional method income	0.00
4. Nonfarm optional method income	0.00
5. Earnings subject to self-employment tax (sum of 2, 3, 4)	0.00
6. Maximum earnings subject to social security	147,000.00
7. Social security wages and tips from W-2	0.00
8. Unreported tips subject to social security tax from Form 4137	0.00
9. Wages subject to social security tax from Form 8919	0.00
10. Sum of lines 7, 8 and 9	0.00
11. Line 6 less line 10	0.00
12. Multiply the smaller of line 5 or 11 by 12.40%	0.00
13. Multiply line 5 by 2.90%	0.00
14. Self-employment tax (sum of lines 12 and 13)	0.00

Form 886-A (May 2017)	Department of the Treasury - Internal Revenue Service Explanation of Items	Schedule number or exhibit
Name of taxpayer Alexander Smirnov	Tax Identification Number (<i>last 4 digits</i>) 5785	Year/Period ended 2020 2021 2022

Statutory-SE AGI Adjustment

Tax Period	Per Return	Per Exam	Adjustment
2020	\$567.00	\$0.00	\$567.00
2022	\$1,641.00	\$0.00	\$1,641.00

Your self-employment tax has changed as a result of adjustments made to your net earnings from self-employment as shown in this report. The self-employment tax deduction has been adjusted to one-half of the recomputed amount.

Statutory-Earned Income Credit

Tax Period	Per Return	Per Exam	Adjustment
2020	\$538.00	\$0.00	(\$538.00)
2021	\$19.00	\$0.00	(\$19.00)

Because we changed your adjusted gross income and/or your earnings and those changes affected your modified adjusted gross income or earned income, we have also adjusted your earned income credit.

Statutory-Self Employment Tax

Tax Period	Per Return	Per Exam	Adjustment
2020	\$1,133.00	\$0.00	(\$1,133.00)
2022	\$3,282.00	\$0.00	(\$3,282.00)

We have adjusted your self-employment tax due to a change in your net earnings from self-employment.